

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center; padding: 5px;"> CITY OF INDEPENDENCE, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16201000500000 City Clerk 331 1st Street E Independence, IA 50644 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	3,128,087		3,128,087	
Less: Uncollected property taxes-levy year	0		0	3,068,592
Net current property taxes	3,128,087		3,128,087	-3,068,592
Delinquent property taxes	0		0	
TIF revenues	166,629		166,629	160,743
Other city taxes	640,987	0	640,987	626,296
Licenses and permits	89,194	0	89,194	66,205
Use of money and property	149,374	1,488,934	1,638,308	1,374,892
Intergovernmental	1,406,636	0	1,406,636	965,839
Charges for fees and service	596,437	1,356,549	1,952,986	1,877,625
Special assessments	55,045	0	55,045	22,500
Miscellaneous	262,831	86,857	349,688	142,871
Other financing sources	971,853	310,316	1,282,169	5,686,742
Total revenues and other sources	7,467,073	3,242,656	10,709,729	7,855,121
Expenditures and Other Financing Uses				
Public safety	1,661,597	0	1,661,597	1,781,406
Public works	1,327,136	0	1,327,136	1,327,357
Health and social services	1,000	0	1,000	1,000
Culture and recreation	1,246,513	0	1,246,513	1,246,875
Community and economic development	121,721	0	121,721	162,230
General government	479,032	0	479,032	573,278
Debt service	821,452	0	821,452	1,155,182
Capital projects	2,448,404	0	2,448,404	4,238,166
Total governmental activities expenditures	8,106,855	0	8,106,855	10,485,494
Business type activities	0	1,898,143	1,898,143	1,819,166
Total ALL expenditures	8,106,855	1,898,143	10,004,998	12,304,660
Other financing uses, including transfers out	735,137	544,268	1,279,405	1,823,742
Total ALL expenditures/And other financing uses	8,841,992	2,442,411	11,284,403	14,128,402
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-1,374,919	800,245	-574,674	-6,273,281
Beginning fund balance July 1, 2015	4,408,616	5,347,146	9,755,762	7,911,190
Ending fund balance June 30, 2016	3,033,697	6,147,391	9,181,088	1,637,909

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 5,190,000	Other long-term debt	\$ 53,392
Revenue debt	\$ 2,380,000	Short-term debt	\$ 36,329
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 16,148,159

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one
		October 12, 2016	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
Jeena Lynch	→	319	334
Signature of Mayor or other City official (Name and Title)		Date signed	
		10/25/2016	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF INDEPENDENCE						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	1,746,655	1,089,192		292,240			3,128,087			3,128,087	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	1,746,655	1,089,192		292,240	0		3,128,087		T01	3,128,087	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	1,746,655	1,089,192		292,240	0	0	3,128,087			3,128,087	6			
7	TIF revenues			166,629				166,629		T01	166,629	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	99	62		16			177		T15	177	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax	1,330	918		242			2,490		T19	2,490	12			
13	Hotel/motel tax	106,090						106,090		T19	106,090	13			
14	Other local option taxes		532,230					532,230		T09	532,230	14			
15	TOTAL OTHER CITY TAXES	107,519	533,210	0	258	0	0	640,987	0		640,987	15			
16	Section B - LICENSES AND PERMITS	89,194						89,194		T29	89,194	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	17,195						17,195	5,206	U20	22,401	18			
19	Rents and royalties	132,179						132,179	1,483,728	U40	1,615,907	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	149,374	0	0	0	0	0	149,374	1,488,934		1,638,308	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants	19,899				309,748		329,647		B89	329,647	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes	167,591						167,591		B30	167,591	31			
32								0			0	32			
33	Total Federal grants and reimbursements	187,490	0	0	0	309,748	0	497,238	0		497,238	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF INDEPENDENCE						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		737,274					737,274		C46	737,274	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	713						713		C89	713	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	31,403	19,651		6,801			57,855		C89	57,855	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	32,116	756,925	0	6,801	0	0	795,842	0		795,842	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	45,479						45,479			45,479	63		
64	Library service	8,029						8,029		D89	8,029	64		
65	Township contributions	60,048						60,048		D89	60,048	65		
66	Fire/EMT service							0		D89	0	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	113,556	0	0	0	0	0	113,556	0		113,556	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	333,162	756,925	0	6,801	309,748	0	1,406,636	0		1,406,636	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	741,591	A91	741,591	73		
74	Sewer							0	611,182	A80	611,182	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage	459,833						459,833		A81	459,833	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF INDEPENDENCE						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	3,653						3,653		A89	3,653	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	124,064						124,064		A61	124,064	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	insurance, refunds, and recycling	7,302	1,585					8,887	3,776		12,663	103				
104	TOTAL CHARGES FOR SERVICE	594,852	1,585	0	0	0	0	596,437	1,356,549		1,952,986	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS				55,045			55,045		U01	55,045	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	36,567	7,362			138,787		182,716		U99	182,716	108				
109	Deposits and sales/fuel tax refunds	8,215						8,215		U99	8,215	109				
110	Sale of property and merchandise	61,079						61,079		U11	61,079	110				
111	Fines	10,821						10,821		U30	10,821	111				
112	Internal service charges							0	86,857	NR	86,857	112				
113	Other miscellaneous - Specify							0			0	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	116,682	7,362	0	0	138,787	0	262,831	86,857		349,688	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF INDEPENDENCE						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,137,438	2,388,274	166,629	354,344	448,535	0	6,495,220	2,932,340		9,427,560	121			
122												122			
123	Section H - OTHER FINANCING SOURCES											123			
124	Proceeds of capital asset sales	2,764						2,764		NR	2,764	124			
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125			
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126			
127	Regular transfers in and interfund loans	318,044			422,753	118,500		859,297	310,316		1,169,613	127			
128	Internal TIF loans and transfers in				109,792			109,792			109,792	128			
129								0			0	129			
130								0			0	130			
131	TOTAL OTHER FINANCING SOURCES	320,808	0	0	532,545	118,500	0	971,853	310,316		1,282,169	131			
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,458,246	2,388,274	166,629	886,889	567,035	0	7,467,073	3,242,656		10,709,729	132			
133												133			
134	Beginning fund balance July 1, 2015	1,143,492	545,935	473,241	50,786	2,100,162	95,000	4,408,616	5,347,146		9,755,762	134			
135												135			
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	4,601,738	2,934,209	639,870	937,675	2,667,197	95,000	11,875,689	8,589,802		20,465,491	136			
137												137			
138												138			
139												139			
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF INDEPENDENCE		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	926,795	285,524					1,212,319		E62	1,212,319	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	268,241	104,352					372,593		E24	372,593	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	53,119	23,026					76,145		E66	76,145	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	540						540		E32	540	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,248,695	412,902		0	0	0	1,661,597			1,661,597	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF INDEPENDENCE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	1,159	681,731					682,890		E44	682,890	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		36,770					36,770		E44	36,770	48
49	Traffic control safety — Current operation		6,297					6,297		E44	6,297	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		50,877					50,877		E44	50,877	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		7,998					7,998		E81	7,998	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	103,261						103,261		E01	103,261	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	439,043						439,043		E81	439,043	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	543,463	783,673		0	0	0	1,327,136			1,327,136	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF INDEPENDENCE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation	1,000						1,000		E32	1,000	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	1,000	0		0	0	0	1,000			1,000	103
104												104
105												105
106												106
107												107
108												108
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF INDEPENDENCE						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	345,432	61,446					406,878		E52	406,878	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	202,562	49,123					251,685		E61	251,685	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	504,857	73,182					578,039		E61	578,039	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	9,362	549					9,911		E03	9,911	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,062,213	184,300		0	0	0	1,246,513			1,246,513	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation			36,932				36,932		E89	36,932	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	40,891		43,898				84,789		E89	84,789	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	40,891	0	80,830	0	0	0	121,721			121,721	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF INDEPENDENCE		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	66,944	10,042					76,986		E29	76,986	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	115,887	73,092					188,979		E23	188,979	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	8,132						8,132		E89	8,132	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	73,454	170					73,624		E25	73,624	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	81,898						81,898		E31	81,898	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	5,116						5,116		E89	5,116	171
172	Other general government — Current operation	44,297						44,297		E89	44,297	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	395,728	83,304	0	0	0	0	479,032			479,032	176
177	Section G — DEBT SERVICE				821,452			821,452			821,452	177
178	Interest-2015A 2200K GO							0			0	178
179	Bond Fees-2015A 2200K GO							0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	821,452	0	0	821,452			821,452	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	BLDGS ACE/DEM PROJECT COSTS	11,791						11,791			11,791	184
185	REPLACEMENT/REPAIR/RECONSTRUCTION/TRAILS					2,436,613		2,436,613			2,436,613	185
186								0			0	186
187	Subtotal Regular Capital Projects	11,791	0		0	2,436,613	0	2,448,404			2,448,404	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	11,791	0	0	0	2,436,613	0	2,448,404			2,448,404	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,303,781	1,464,179	80,830	821,452	2,436,613	0	8,106,855			8,106,855	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF INDEPENDENCE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							523,704	E91		523,704	198
199	Purchase of land and equipment								G91		0	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							963,226	E80		963,226	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF INDEPENDENCE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								74,708	E89	74,708	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								272,787		272,787	242
243	Enterprise Capital Projects								63,718		63,718	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246	Self Funding Insurance Benefits										0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,898,143		1,898,143	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,303,781	1,464,179	80,830	821,452	2,436,613	0	8,106,855	1,898,143		10,004,998	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	318,044	307,301					625,345	544,268		1,169,613	255
256	Internal TIF loans/repayments and transfers out			109,792				109,792			109,792	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	318,044	307,301	109,792	0	0	0	735,137	544,268		1,279,405	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,621,825	1,771,480	190,622	821,452	2,436,613	0	8,841,992	2,442,411		11,284,403	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						95,000	95,000			95,000	263
264	Restricted		1,162,729	449,248	116,223			1,728,200			1,728,200	264
265	Committed							0			0	265
266	Assigned					230,584		230,584			230,584	266
267	Unassigned	979,913						979,913			979,913	267
268	Total Governmental	979,913	1,162,729	449,248	116,223	230,584	95,000	3,033,697			3,033,697	268
269	Proprietary								6,147,391		6,147,391	269
270	Total ending fund balance June 30, 2016	979,913	1,162,729	449,248	116,223	230,584	95,000	3,033,697	6,147,391		9,181,088	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	4,601,738	2,934,209	639,870	937,675	2,667,197	95,000	11,875,689	8,589,802		20,465,491	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF INDEPENDENCE Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62 164,341							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.		
		Amount - Omit cents
Total salaries and wages paid.....		2,311,574

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED								
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 2,530,000	29U 3,325,000	39U	49U	49U	49U 2,380,000	49U	I89 122,688
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. 2013B GO Other-Specify	19U 1,720,000	29U 227,000	39U	49U 1,515,000	49U	49U	49U	I89 28,953
10. Transportation	19U 500,000	29U 995,000	39U	49U 410,000	49U	49U	49U	I89 19,793
11. Tansp LED & Traffic Lights	19U 63,911	29U 115,189	39U	49U	49U	49U	49U 53,392	I89
12. 2013B GO Other-Specify	19U 1,045,000	29U 1,150,000	39U	49U 940,000	49U	49U	49U	I89 25,073
13. Transportation	19U 2,200,000	29U 2,200,000	39U	49U 1,975,000	49U	49U	49U	I89 45,722
14. Utilities/Sewer 2011 GO	19U 415,000	29U 650,000	39U	49U 350,000	49U	49U	49U	I89 11,903
Total long-term debt	8,473,911	8,662,189	0	5,190,000	0	2,380,000	53,392	254,132

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$	59,029
Outstanding as of JUNE 30, 2016		64V \$	36,329

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014			
		Amount - Omit cents	
	\$	322,963,186	x .05 = \$ 16,148,159

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		9,051,762	9,051,762
REMARKS					V98